

United States  
Circuit Court of Appeals  
For the Ninth Circuit.

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COMMISSIONER OF INTERNAL REVENUE,  
Petitioner,

vs.

AMELIA E. COLLINS,  
Respondent.

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Transcript of the Record

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Upon Petition to Review a Decision of the Tax Court  
of the United States

FILED

MAR 14 1945

PAUL P. O'BRIEN,  
CLERK



No. 10849

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United States  
Circuit Court of Appeals  
For the Ninth Circuit.

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COMMISSIONER OF INTERNAL REVENUE,  
Petitioner,  
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[Clerk's Note: When deemed likely to be of an important nature, errors or doubtful matters appearing in the original certified record are printed literally in *italic*; and, likewise, cancelled matter appearing in the original certified record is printed and cancelled herein accordingly. When possible, an omission from the text is indicated by printing in *italic* the two words between which the omission seems to occur.]

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United States Board of Tax Appeals

Docket No. 109843

AMELIA E. COLLINS,

Petitioner,

vs.

COMMISSIONER OF INTERNAL REVENUE,

Respondent.

PETITION

The above-named petitioner hereby petitions for a redetermination of the deficiency set forth by the Commissioner of Internal Revenue in his notice of deficiency \* \* \*, dated December 19, 1941, \* \* \*, and as a basis of her proceeding says:

\* \* \* \* \*

2. The notice of deficiency (a copy of which, with accompanying statement, is attached hereto and marked Exhibit "A" and by reference incorporated herein in full) was mailed to petitioner on or after December 19, 1941. [1\*]

\* \* \* \* \*

5. The facts upon which petitioner relies as the basis of this proceeding (in addition to those set forth above) are as follows:

\* \* \* \* \*

(f) On February 28, 1938, the Superior Court of the State of California in and for the County of Los Angeles, in which court was pending the administration of the decedent's estate, entered an

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\*Page numbering appearing at top of page of original certified Transcript of Record.

order for ratable distribution to petitioner herein of certain property therein described, which property had previously been listed in the inventory and appraisement, of the appraised value of \$902,068.69. Said distribution was thereupon made to petitioner in her individual capacity.

(g) On April 14, 1938, the aforementioned court entered an order for another ratable distribution to petitioner of certain property therein described, which property had previously been listed in the inventory and appraisement, of the appraised value of \$374,949.33. Said distribution was thereupon made to petitioner in her individual capacity.

(h) On July 20, 1938, the court approved the first and final account, report and petition for distribution filed by the executrix, petitioner herein, in which account petitioner was charged with certain receipts and given credit for certain disbursements, including the distributions hereinabove [2] mentioned, leaving for distribution a balance of \$140,772.82. On July 20, 1938, the court ordered distribution to petitioner of said \$140,772.82. Said distribution was thereupon made to petitioner in her individual capacity, and thereafter petitioner held no assets in her fiduciary capacity.

(i) The federal estate tax return of the estate of said decedent was filed by petitioner, as executrix, subsequent to August 1, 1938, but within the time required by law, with the Collector of Internal Revenue at Los Angeles, California. Said estate



tax return disclosed a tax liability of \$89,400.97, which was forthwith paid by petitioner.

(j) After the filing of said return and the payment of the estate tax there shown to be due, and prior to October 20, 1939, a revenue agent in the office of the Internal Revenue Agent in Charge at Los Angeles, California, examined said estate tax return and proposed a deficiency in estate tax of \$130,116.66.

\* \* \* \* \*

Wherefore, the petitioner prays that the Board will hear this proceeding, decide that there is no deficiency and that, on the contrary, there is an overpayment of \$143.27; and that the Board will determine as part of its decision that the entire [3] amount of such or any overpayment was paid within three years before the filing of the petition herein.

JOSEPH D. BRADY

CHARLES M. WALKER

Attorneys for Petitioner.

(Duly Verified.)

## EXHIBIT "A"

Form 1230

Treasury Department  
Internal Revenue Department  
12th Floor

U. S. Post Office and Court House,  
Los Angeles, California  
Dec. 19, 1941.

Office of  
Internal Revenue Agent  
in Charge  
Los Angeles Division  
LA:IT:90D:PB

Mrs. Amelia E. Collins,  
Route 2, Box 394,  
Phoenix, Arizona.

Madam:

You are advised that the determination of your income tax liability for the taxable year (x) ended December 31, 1939 discloses a deficiency of \$881.42 as shown in the statement attached. [4]

\* \* \* \* \*

Respectfully,

GUY T. HELVERING  
Commissioner.

By GEORGE D. MARTIN  
Internal Revenue Agent in  
Charge.

Enclosures:

Statement  
Form of Waiver.

# STATEMENT

LA:IT:90D:PB

Mrs. Amelia E. Collins

Route 2, Box 394

Phoenix, Arizona.

## Tax Liability for the Taxable Year Ended December 31, 1939.

	Liability	Assessed	Deficiency
Income tax .....	\$1,690.59	\$809.17	\$881.42
*       *       *	*       *	*       *	*       *

## ADJUSTMENTS TO NET INCOME

Net income as disclosed by return .....\$ 6,633.64

Additional income and unallowance deductions:

(a) Dividends received .....	\$3,750.00	
(b) Interest received .....	818.75	
(c) Long-term capital gain omitted.....	66.67	
(d) Interest paid disallowed .....	8,779.39	
(e) Fee paid for management of securities disallowed .....	2,000.00	15,414.81

Total .....\$22,048.45

Additional deductions:

(f) Contributions ..... 2,237.22

Net income adjusted .....\$19,811.23

## EXPLANATION OF ADJUSTMENTS

\*       \*       \*       \*       \*       \*       \*

(d) The deductions of \$8,779.39 claimed for interest paid is disallowed because the amount does not represent interest on indebtedness within the meaning of section 23 (b) of the Internal Revenue Code.

\*       \*       \*       \*       \*       \*       \*

## COMPUTATION OF TAX

Net income adjusted .....		\$19,811.23
Less: Personal exemption .....		1,000.00
		<hr/>
Balance (surtax net income).....		\$18,811.23
Less: Interest on Government obligations..	\$2,676.66	
Earned income credit .....	300.00	2,976.66
		<hr/>
Net income subject to normal tax.....		15,834.57
Normal tax at 4% on \$15,834.57.....	633.38	
Surtax on                      18,811.23.....	1,105.46	
		<hr/>
Total tax .....		1,738.84
Less: Income tax paid at the source.....	18.25	
Income tax paid to a foreign country	30.00	48.25
		<hr/>
Correct income tax liability.....		1,690.59
Income tax assessed:		
Original, account No. 840213.....	107.73	
Additional, Sept., 1941		
account No. 519008 .....	528.31	
Additional, Dec., 1941		
account No. 519206 .....	173.13	
		<hr/>
Total assessed .....		809.17
		<hr/>
Deficiency of income tax .....	\$	881.42

[End of statement]

[Endorsed]: Filed February 2, 1942. [6]

[Title of Tax Court and Cause.]

## ANSWER

Comes Now the Commissioner of Internal Revenue, by his attorney, J. P. Wenchel, Chief Counsel, Bureau of Internal Revenue, and for answer to the

petition of the above-named taxpayer, admits, denies and alleges as follows:

\* \* \* \* \*

2. Admits the allegations contained in paragraph 2 of the petition.

\* \* \* \* \*

5 (a) to (g), inclusive. Admits the allegations contained in subdivisions (a) to (g), inclusive, of paragraph 5 of the petition.

5 (h). Denies the allegations contained in subdivision (h) of paragraph 5 of the petition.

5 (i). Admits the allegations contained in subdivision (i) of paragraph 5 of the petition, except that the respondent denies that the tax was paid by the petitioner in her individual capacity.

5 (j). Admits the allegations contained in subdivision (j) of paragraph 5 of the petition.

\* \* \* \* \*

6. Denies each and every allegation contained in the petition not hereinbefore specifically admitted or denied.

Wherefore, it is prayed that the determination of the Commissioner be approved.

[Duly Signed.]

[Endorsed]: Filed March 21, 1942. [7]

[Title of Tax Court and Cause.]

MEMORANDUM OPINION

[Entered March 13, 1944]

Turner, Judge: Respondent determined an income tax deficiency against petitioner for the year 1939 in the amount of \$881.42. The issues raised by the pleadings are (1) whether the petitioner is entitled to a deduction of \$8,779.39 paid by her as interest on a deficiency in estate tax assessed against the estate of her deceased husband, and (2) whether she is entitled to a deduction of \$2,000 paid by her to an investment counselor for services rendered by him during that year in the management of petitioner's securities.

All the facts have been stipulated and are found as stipulated. [8]

Petitioner, a resident of Los Angeles County, California, on March 15, 1940, filed her individual income tax return for the year 1939 with the Collector of Internal Revenue at Los Angeles, California.

Petitioner's husband, Thomas H. Collins, died a resident of Los Angeles County, California, on June 3, 1937, and his will was duly admitted to probate in the Superior Court of California in and for the County of Los Angeles. On July 20, 1937, petitioner was appointed, and qualified, as executrix of the estate. Petitioner has not been discharged as executrix of her husband's estate, and the probate files in the matter of the estate have not been closed.

The terms of the will directed the payment of



debts, expenses of last sickness and funeral expenses, and devised and bequeathed all the residue of the estate to petitioner, the surviving widow.

The appraised value of the assets of the estate was \$1,524,622.43. The amount of Federal estate tax liability was eventually and finally determined to be \$199,400.97, after credit for state estate, inheritance, legacy or succession taxes.

On February 28, 1938, the Superior Court, on petition of the executrix, ordered a distribution of certain property which previously had been appraised at \$902,068.69, and the distribution of that property was thereupon made to petitioner. On April 14, 1938, on order of the Superior Court, another distribution of property, appraised at \$374,949.33, was made to petitioner.

On July 20, 1938, the Superior Court approved the first and final account, report and petition for distribution filed by the executrix, [9] in which account she was charged with certain receipts and given credit for certain disbursements, including the above distributions, leaving for distribution a balance of \$140,772.82, which distribution was made by the said order.

The order settling the final account and report provides, among other things, "that said account be allowed and settled accordingly; and in pursuance of and according to the provisions of the last will of said deceased, and by operation of law; and ratable distribution having been heretofore made by order of this Court on April 14, 1938, the aforesaid cash, and the property hereinafter described,

and all other property belonging to said estate, whether described herein or not, be distribution as follows: The whole thereof to Amelia E. Collins, widow of the decedent."

On September 1, 1938, petitioner, as executrix, filed the Federal estate tax return of the Estate of Thomas H. Collins, Deceased, with the Collector of Internal Revenue at Los Angeles, California. The return disclosed a tax liability of \$89,400.97, which was promptly paid.

In due course, a revenue agent in the office of the Internal Revenue Agent in Charge, at Los Angeles, California, examined the return and proposed a deficiency in estate tax in the amount of \$130,116.66.

On October 20, 1939, petitioner paid to the Collector at Los Angeles, \$129,500 of the proposed deficiency, plus interest thereon in the amount of \$8,779.39, or a total of \$138,279.39, leaving unpaid \$616.66 of the proposed deficiency. This payment was made by a check drawn by petitioner against an account at the Santa Monica Branch of [10] Security-First National Bank of Los Angeles, carried under the name of Mrs. Amelia E. Collins, as an individual. The check was paid by the bank on October 25, 1939. On January 24, 1940, the Commissioner of Internal Revenue, by registered mail, sent to Amelia E. Collins, Executrix of the Estate of Thomas H. Collins, Deceased, notice of a deficiency in estate tax in the amount of \$616.66. A petition was duly filed with the United States Board of Tax Appeals wherein Amelia E. Collins, as executrix, alleged that the estate tax had been overpaid.



The petition was docketed by the Board at Docket No. 102218, and answer was duly made thereto by the Commissioner of Internal Revenue. On May 9, 1941, the Board entered its decision that there was an overpayment in estate tax in the amount of \$19,500.

Pursuant to the Board's decision there was issued to Amelia E. Collins, Executrix u/w of Thomas H. Collins, Deceased, under date of August 8, 1941, Certificate of Overassessment No. 9370-6th California, Schedule No. MTR-28863, in the principal amount of \$20,821.99 (\$19,500 plus \$1,321.99 interest). Under date of September 30, 1941, there was issued Treasury Check No. 1,215,346 in the amount of \$23,208.25, payable to Amelia E. Collins, Executrix u/w of Thomas H. Collins, Deceased, refunding \$19,500 of the estate tax previously paid and \$1,321.99 representing interest erroneously paid thereon, and making payment of \$2,386.26 representing interest due the estate on the amounts so refunded. This check was deposited by petitioner in her individual commercial account with the Security-First National Bank of Los Angeles on October 15, 1941. [11]

Petitioner's individual income tax return for the taxable year herein showed net income of \$6,633.64 which was arrived at by subtracting from a reported gross income of \$23,043.55, claimed deductions amounting to \$16,409.71. Of the claimed deductions, \$8,779.39 was deducted as interest paid to the Collector of Internal Revenue on October 20, 1939, on the estate tax deficiency. Petitioner now

concedes that the sum of \$8,779.39 has been reduced to \$7,457.47 by a refund of \$1,321.99 of the interest previously paid.

The aggregate fair market value of the assets of the Estate of Thomas H. Collins distributed to the petitioner was, at the respective times of distribution of the estate described above, substantially in excess of the amount of the total Federal estate tax liability of the decedent's estate. No portion of the estate tax was due or payable at or prior to the last of such distributions.

Ralph J. Green, 3 T. C. ——— (promulgated January 19, 1944), is directly in point and in keeping with the ruling in that case, it is held that petitioner is entitled to the interest deduction claimed, as adjusted by the amount thereof which was refunded under date of September 30, 1941.

\* \* \* \* \*

Decision will be entered under Rule 50. [12]

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[Title of Tax Court and Cause.]

### DECISION

[Entered April 26, 1944]

Pursuant to the Memorandum Opinion of the Court entered March 13, 1944, the respondent herein having on April 19, 1944, filed a proposed recomputation of tax in accordance therewith, and the petitioner having on April 19, 1944, filed an acquiescence in such recomputation, it is

Ordered and Decided: That there is an overpayment in income tax for the year 1939 in the amount of \$191.52, which amount was paid within three years before the filing of the petition herein (Section 322 (d), Internal Revenue Code).

[Seal of Tax Court.]

(Signed) BOLON B. TURNER

Judge. [13]

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RESPONDENT'S EXHIBIT C

Joseph D. Brady  
Attorney at Law  
458 South Spring Street  
Los Angeles  
TRinity 4058

October 20, 1939.

Internal Revenue Agent in Charge,  
Twelfth Floor, Federal Building,  
Los Angeles, California.

Re: Estate of Thomas H. Collins,  
Date of Death June 3, 1937,  
District of 6th California.  
Estate Tax.

Sir:

This will confirm the conversation of this afternoon with Mr. Joseph E. Mann of your office held in the presence of my client, Mrs. Amelia E. Collins, Executrix of the estate of her deceased husband, Thomas H. Collins.

Mr. Mann exhibited to Mrs. Collins and myself a computation showing a deficiency in estate tax of \$130,116.66. I advised Mr. Collins that, in my opinion, the principal adjustments made by Mr. Mann were correct. However, it appeared that in arriving at the gross and net estate as determined by Mr. Mann, he had included income received subsequent to the date of death, but prior to the optional date. This, I understand, is in accordance with the regulations, but I advised Mr. Mann that, in my opinion, such regulations were inconsistent with the statute and were invalid. Mrs. Collins was, however, anxious to stop the running of interest. On my advice, she executed and delivered to Mr. Mann Form 890, consenting to the assessment and collection of a deficiency of \$129,500. Also Mrs. Collins delivered to the Collector at Los Angeles this date a check for \$138,279.39, made up as follows:

(1) Deficiency in tax	\$129,500.00
(2) Interest thereon to 10/20/39	8,779.39

It was understood with Mr. Mann that you would probably issue a final notice of deficiency for \$616.66 from which the [14] estate could file a petition to the Board of Tax Appeals alleging not only that there was no deficiency, but that the tax had been overpaid.

It would be appreciated if you will kindly issue a 90-day notice at the earliest possible date to the end that the matter of correct tax liability may be determined as soon as possible.

An extra carbon copy of this letter is enclosed

herewith. Will you kindly place your office receipt stamp thereon and return the same to the undersigned as evidence on your receipt of the original hereof.

Respectfully,

(Signed) JOSEPH D. BRADY

Counsel for Amelia E. Collins,  
Executrix.

cc: Mrs. Amelia E. Collins,  
14954 Corona del Mar,  
Pacific Palisades, California. [15]

RESPONDENT'S EXHIBIT D  
CERTIFICATE OF ASSESSMENTS AND PAYMENTS

Office of Collector of Internal Revenue  
District of Sixth California

In re: Estate of Thomas H. Collins, Amelia E. Collins, Executrix, c/o A. G. Ritter, Attorney, 915 Black Building,  
Los Angeles, California.  
To The Commissioner of Internal Revenue:  
Attention: Mr. Baird—Pacific Division, Technical Staff.

The following is a transcript of the records of this office covering the account of the taxpayer named above in respect to Federal estate tax.  
Date of death—June 3, 1937.

1. Taxable Period	2. List and Year	3. Acct. No. or Page and Line	Paid, Abated, or Credited		7. Paid Ab. Cr.	8. Adjustment of Overassessments
			5. Date or Schedule No.	6. Amount		
Returned Tax	Sept. 1938	103/6	9/ 1/38	89400.97	Pd.	
Deficiency Tax	Nov. 1939	194/1		129500.00		
			Int. 8779.39	138279.39	Pd.—Trf. from Acct. 9	
					Refunded \$20821.99	
					Sched. MTR-28863	
					dated 8/8/41	

I certify that the foregoing transcript of the accounts of the taxpayer named above in respect to the taxes specified, is true and complete for the period stated, and that all assessments and payments of tax, penalty and interest, and all abatements, credits, and refunds relating thereto as disclosed by the records of this office, are shown therein.

Date of certificate: March 26, 1943.

R. A. RIDDELL,  
Deputy Collector in Charge of Internal Revenue



[Title of Tax Court and Cause.]

### STIPULATION OF FACTS

It is hereby stipulated and agreed, by and between the parties hereto, by their respective counsel, that the following facts shall be taken as true, without prejudice to the right of either party to introduce other and further evidence not inconsistent therewith:

(1) On July 20, 1938, the Superior Court of the State of California, in and for the County of Los Angeles, approved the first and final account, report and petition for distribution filed by the executrix, petitioner herein, in the Matter of the Estate of Thomas H. Collins, deceased, in which account petitioner was charged with certain receipts and given credit for certain disbursements, including the distributions mentioned in subparagraphs (f) and (g) of Paragraph 5 of the petition herein, leaving for distribution a balance of \$140,772.82. Attached hereto and made part of this stipulation as Exhibits 1 and 2, respectively, are (1) a copy of the first and final account, report and petition for distribution above referred to, and (Exhibits in custody of clerk) (2) a copy of the order of distribution of July 20, 1938. Distribution of the estate of Thomas H. Collins was made pursuant to the order of distribution above referred to on or shortly after July 20, 1938.

(2) The said Amelia E. Collins has not been discharged as Executrix of the said Estate of Thomas H. Collins, deceased, and the probate files in said matter have not been closed. [17]

(3) On October 20, 1939, petitioner paid to the Collector at Los Angeles \$129,500 of the deficiency of \$130,116.66 proposed by the revenue agent (as stated in paragraph 5 (j) of the petition herein), plus interest thereon in the amount of \$8,779.39, or a total of \$138,279.39, leaving a deficiency of \$616.66. This payment was made by a check drawn by petitioner against an account at the Santa Monica Branch of Security-First National Bank of Los Angeles carried under the name of Mrs. Amelia E. Collins, as an individual. This check was paid by the Bank on October 25, 1939. Attached hereto and made part of this stipulation as Exhibit 3 is a copy of the Bank's ledger sheet showing payment of this item. (Exhibit in custody of clerk)

(4) The total aggregate fair market value of the assets of the decedent's estate distributed to the petitioner was, at the respective times of the distributions of the Thomas H. Collins estate referred to in paragraph 5 of the petition, substantially in excess of the amount of the total federal estate tax liability of the decedent's estate. No portion of said estate tax liability had been paid at or prior to the last of such distributions.

(5) During the taxable year 1939 petitioner paid the sum of \$2,000.00 to A. M. Clifford as an investment counsellor for services rendered by him during said year in the management of petitioner's securities. Said sum is reasonable for the services rendered and was an ordinary and necessary expense paid during the taxable year for the management



and conservation of property, namely, securities, held for [18] the production of taxable income.

(6) At the time of and before the distribution of the Estate of Thomas H. Collins to petitioner, the petitioner had been advised by her attorney that the estate was subject to a liability for federal estate tax and that this liability, if the property of the decedent should be held taxable entirely to him, would be very substantially increased over the tax liability shown on the estate tax return filed by the executrix.

Dated March 27, 1943.

JOSEPH D. BRADY

W. S. NOSSAMAN

Counsel for Petitioner.

J. P. WENCHEL acb

Chief Counsel, Bureau of Internal Revenue,

Counsel for Respondent.

[Endorsed]: Filed March 29, 1943. [19]

In the United States Circuit Court of Appeals  
for the Ninth Circuit

(BTA) Docket No. 109843

JOSEPH D. NUNAN, JR., Commissioner of  
Internal Revenue,

Petitioner on Review,

v.

AMELIA E. COLLINS,

Respondent on Review.

### PETITION FOR REVIEW AND ASSIGNMENTS OF ERROR

To the Honorable Judges of the United States Circuit Court of Appeals for the Ninth Circuit:

Now Comes Joseph D. Nunan, Jr., Commissioner of Internal Revenue, by his attorneys, Samuel O. Clark, Jr., Assistant Attorney General, J. P. Wenchel, Chief Counsel, Bureau of Internal Revenue, and Claude R. Marshall, Special Attorney, Bureau of Internal Revenue, and respectfully shows:

\* \* \* \* \*

#### IV.

#### ASSIGNMENTS OF ERROR

\* \* \* \* \*

That the Tax Court of the United States erred:

1. In holding and deciding that the interest which accrued upon the estate tax deficiency after distribution of the assets of the estate accrued upon the indebtedness of taxpayer. [20]

2. In failing to hold and decide that the amount designated interest which accrued upon the estate tax deficiency after distribution of the assets of the estate did not accrue on a personal liability or obligation of taxpayer.

3. In holding and deciding that taxpayer is entitled, under the provision of Section 23(b) of the Internal Revenue Code, to deduct from her gross income the amount of interest paid by her on the estate tax deficiency which accrued thereon after distribution of the assets of the estate.

4. In failing to hold and decide that taxpayer is not entitled to deduct from her gross income the amount designated interest which accrued after the distribution of the assets of the estate and was paid in 1939 by her.

5. In that its opinion and decision are contrary to the law and the regulations, and are not supported by substantial evidence.

6. In ordering and deciding that there is an overpayment in income tax for the taxable year 1939 in the amount of \$191.52 due the taxpayer herein.

7. In failing to order and decide that there is a deficiency in income tax of \$806.43 for the taxable year 1939 due from the taxpayer herein.

[Here follows prayer for relief.]

SAMUEL O. CLARK, JR.

Assistant Attorney General.

.....

J. P. WENCHEL,

Chief Counsel, Bureau of Internal Revenue, Counsel  
for Petitioner on Review.

Of Counsel:

CLAUDE R. MARSHALL,

Special Attorney,

Bureau of Internal Revenue.

[Endorsed]: Filed July 12, 1944. [21]

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[Title of This Court and Cause.]

NOTICE OF FILING PETITION FOR  
REVIEW

To: Joseph D. Brady, Esq.

Walter L. Nossaman, Esq.,

433 South Spring Street,

Los Angeles, California.

You are hereby notified that the Commissioner of Internal Revenue did, on the 12th day of July, 1944, file with the Clerk of The Tax Court of the United States, at Washington, D. C., a petition for review by the United States Circuit Court of Appeals for the Ninth Circuit, of the decision of The Tax Court heretofore rendered in the above-entitled cause. A copy of the petition for review and the assignments of error as filed is hereto attached and served upon you.

Dated this 12th day of July, 1944.

J. P. WENCHEL,

Chief Counsel, Bureau of Internal Revenue, Counsel for Petitioner on Review.

Personal service of the above and foregoing notice, together with a copy of the petition for review and assignments of error mentioned therein, is hereby acknowledged this 17th day of July, 1944.

WALTER L. NOSSAMAN

JOSEPH D. BRADY

Counsel for Respondent on Review.

[Endorsed]: Filed July 21, 1944. [22]

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[Title of This Court and Cause.]

NOTICE OF FILING PETITION FOR  
REVIEW

To: Amelia E. Collins,  
Route 2, Box 394,  
Phoenix, Arizona.

[Identical with foregoing notice of filing Petition for Review addressed to Joseph D. Brady, Esq.]

Dated this 12th day of July, 1944.

J. P. WENCHEL,

Chief Counsel, Bureau of Internal Revenue, Counsel for Petitioner on Review.

Personal service of the above and foregoing notice, together with a copy of the petition for review and assignments of error mentioned therein, is hereby acknowledged this 17th day of July, 1944.

JOSEPH D. BRADY

Counsel for Respondent on  
Review.

### STATEMENT OF POINTS AND PROOF OF SERVICE THEREOF

The Statement of Points is contained in the Petition for Review and is identical therewith, and the proof of service thereof is the proof of service of the Statement of Points.

[Endorsed]: Filed July 28, 1944. [23]

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### STIPULATION

It is hereby stipulated and agreed by and between the attorneys of record for the respective parties to the above-entitled proceeding that only the foregoing portions of the typewritten transcript of record which was duly certified by the Clerk of the Tax Court of the United States and filed in the above-entitled Court on August 14, 1944, shall be printed as the record on review of the decision of the Tax Court entered therein on April 26, 1944, and that the portions so printed are sufficient in all respects properly to present to the Court all issues on review thereof.



Dated this 3rd day of May, 1945.

SAMUEL O. CLARK, JR.,

Assistant Attorney General

JOSEPH D. BRADY

W. L. NOSSAMAN

Attorneys for Respondent.

[24]

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[Endorsed]: No. 10849. United States Circuit Court of Appeals for the Ninth Circuit. Commissioner of Internal Revenue, Petitioner, vs. Amelia E. Collins, Respondent. Transcript of the Record. Upon Petition to Review a Decision of the Tax Court of the United States.

Filed August 14, 1944.

PAUL P. O'BRIEN

Clerk, U. S. Circuit Court of Appeals for the Ninth Circuit.

